

# **The Azad Jammu and Kashmir Education Cess Rules, 1975**

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**Framed**

**by**

**The Azad Government of the State of Jammu and Kashmir**

**Compiled by**

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**(August-2020)**

**THE AZAD JAMMU & KASHMIR EDUCATION CESS  
RULES 1975**

**NOTIFICATION**

**(Muzaffarabad)**

No.FD/8-58/76, dated 01.01.1976. In exercise of the powers conferred by Section 4 of Azad Jammu and Kashmir Education Cess Act,1975, the Azad Government of the State of Jammu and Kashmir is pleased to make the following rules in connection with the recovery of Education Cess in Azad Kashmir territory:-

- 1 **Short title extent and commencement**-- (i) These rules may be called the Azad Jammu and Kashmir Education Cess Rules, 1975.
  - (ii) They shall come into force at once.
  - (iii) They shall extend to the whole of Azad Jammu and Kashmir.
- 2 **Definitions**--In these rules, unless the context otherwise requires the following words and expressions shall have the meanings hereby respectively assigned to them, that is to say:-
  - (a) "Act" means the Azad Jammu and Kashmir Education Cess Act, 1975.
  - (b) "Controlling Authority" means Collector Excise and Taxation Department.
  - (c) "Collecting Authority" means the person responsible for deducting or recovering the Education Cess as laid down in the Act.
  - (d) "Government" means Azad Government of the State of Jammu and Kashmir.
  - (e) "Education Cess Officer" means an official appointed by the Government who shall perform his duties under the direct administrative control of the controlling Authority in the area specified by the Government.
  - (f) "Rates" means rates of Education Cess as prescribed in the Act.
  - (g) "Treasury" means a treasury or sub-treasury of Government or a Bank authorized to accept on money behalf of the Government.
  - (h) "Payee" means a person or any employee from whom Education Cess is recoverable under the Act.

(i) 1[“Defaulter” means any payee and collecting authority which fails to pay or deduct or recover the due amount of Education Cess as laid down in the Act]

3. All the Authorities responsible for collection of Education Cess in the territory of Azad Jammu and Kashmir, shall maintain a separate and complete record of Education Cess recovered by them during the year.

They shall have to submit the periodical statements showing the particulars of Education Cess recovered to the controlling authority or to the officer duly authorized by him, in the prescribed Education Cess forms annexed herewith within the prescribed period.

4. Education Cess Officer shall maintain a register showing the monthly receipts of Education Cess, and he shall as soon as possible forward a copy of the entries made in the register to the controlling authority for information. Such register shall be maintained in the form of E.C.I.

5. **Mode of payment**-- All sums recovered or deducted under the provisions of section 2 of the Act shall be deposited into the treasury within 10 days after the receipt of the same in such manner as the controlling authority may require. This rule, however, will not apply in the cases where Education Cess is deducted or recovered through book adjustment by any Government agency.

6. **Refund**-- Any amount paid in excess as education cess by any person shall be refunded to him by Controlling Authority. Applications for grant of refund may be made in Form E.C.4 annexed herewith. A refund register in Form E.C.5 shall be maintained in the office of controlling authority or by Education Cess officer, if so directed by controlling authority.

7. **Functions and powers of Controlling Authority**-- (I) The Controlling authority shall be the final authority in respect of all matters concerning collection of Education Cess. He will supervise this work and may call for any statement from any authority responsible for collection of Education Cess in Azad Kashmir.

(i) he may impose penalty as laid down in the Act, on defaulters.

(ii) he or any officer duly authorized by him in this behalf, may require any person or authority responsible for deducting or recovering the Education Cess under the provisions of the Act, to produce for inspection all his books,

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1 The definition of ‘Defaulter’ substituted by Notification No.FD/T/36/06/07 dated 21<sup>st</sup> February, 2007

records and registers relating to the Education Cess if any, may also require to furnish a copy of any document found in his possession.

8. The controlling authority or any officer duly authorised by him may at any time require any person from whom money is due or may become due to the default, to pay to him either forthwith, or upon the money becoming due, so much of the amount as is sufficient to pay the amount due by the defaulter as education cess which was required to be deducted or recovered by him.
9. A consolidated annual statement shall be furnished by the Controlling Authority to the Finance Department in Form E.C.7, showing total collection of Education Cess under different Heads, and indicating any increase or decrease as compared to preceding year.
10. Work of annual auditing of the record being maintained in the offices of different collecting authorities shall be carried out by the subordinate staff of <sup>1</sup>[Auditor-General of Azad Jammu and Kashmir] under his guidance.

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1 Substituted for "*Controlling Authority*" by notification No FD/B/7135/7255/94 Dated 15<sup>th</sup> May 1994.

**Form E.C. 1**

General Register to be maintained in the office of  
Controlling Authority/Education Cess Officer

(See Rule 4)

Monthly receipts of Education Cess for the Month of \_\_\_\_\_

S. No.	Date	Month	Particulars of Collecting Authority.	Source of Education Cess	Amount of Education Cess recovered during the month of the current year.	Amount of Education Cess recovered during the month of the previous year	Increase Decrease	Remarks	Initial of the Officer
1	2	3	4	5	6	7	8	9	10

**Form E.C. 2.**

Monthly statement showing the total amount of Education Cess recovered during the month \_\_\_\_\_

(See Rule 3)

Name and Particulars \_\_\_\_\_ of collecting authority.

S. No.	<u>Source of item From which E. Cess realized.</u> (Give necessary details)	Amount recovered deducted during the month.	Date of crediting the amount into Treasury.	Treasury receipt No.	Name of treasury	If amount recovered through Book adjustment give necessary details.	Remarks
1	2	3	4	5	6	7	8

**Form E.C. 3.**

Monthly statement showing the particulars of employees from  
Whom E. Cess recovered during the month

\_\_\_\_\_  
Name of the employer/Bank (Collecting Authority) \_\_\_\_\_

S. No.	Name & other particulars of employees	Basic Existing salary	Grade or scale of payee	Amount of E. Cess Recovered	Date of Credit into the Treasury	TR No.	Name of Treasury	If amount recovered through book adjustment give necessary details	Remarks
1	2	3	4	5	6	7	8	9	10

**Form E.C. 4**

APPLICATION FOR REFUND

(See Rule 6)

1. Full name and other particulars of applicant\_\_\_\_\_
2. Designation/Profession\_\_\_\_\_
3. Total Amount of Education Cess recovered credited\_\_\_\_\_
4. Net amount of Education Cess paid in excess\_\_\_\_\_
5. Name of Treasury in which amount was credited and on what date\_\_\_\_\_
6. Date of application \_\_\_\_\_

*For Office use only*

1. Date of receipt of the application\_\_\_\_\_
2. Exact amount refundable to the payee\_\_\_\_\_
3. Date of preparation of Refund Voucher\_\_\_\_\_
4. Date of payment to the payee\_\_\_\_\_
5. Signature of payee\_\_\_\_\_

Education Cess Officer.

**Form E.C. 5.**

Refund Registrar to be maintained in the Office of Controlling

Authority / Education Cess Officer

(See Rule 6)

Month of \_\_\_\_\_

S. No	Name & other particulars of applicant claiming the refund.	Total amount credited into Treasury	Amount of Refund Claimed	Correct amount refundable to the applicant	Date of payment of the amount to the Refundee	Remarks	Initial of the Officer.
1	2	3	4	5	6	7	8

**Form E.C. 6**

*Refund Voucher.*

To

The Treasury Officer

On scrutiny of the record, maintained in this office relating to the recovery of Education Cess it is found that Mr/M/S.....has paid a sum of Rs..... in excess as Education Cess, during the month..... which may be refunded to him.

Controlling Authority  
Education Cess Officer



**Form E.C. 7.**

Consolidated Annual Statement

(See Rule 9)

Annual receipts as Education Cess for the year ending

30<sup>th</sup> of June \_\_\_\_\_

S.No.	Amount of E.Cess recovered during the previous year.	Total amount recovered during the year under consideration.	Increase	Decrease	Remarks
1	2	3	4	5	6

**E.C. 8**

Treasury Challan

(to be returned in the Treasury)

1. Head \_\_\_\_\_ Education Cess.
2. Name of payee (with other particulars)
3. Head/Source of Education Cess.
4. Amount of Education Cess.  
(in figures) \_\_\_\_\_  
(In words) \_\_\_\_\_
5. Total \_\_\_\_\_
6. Stamp and Signature of the office of issue.

Dated:

To be used in Treasury.